

Summary Document

Tax Year 2005 Directions to e-file for Required Corporations

	Form	Form Name	Separate Filing	Return Data	International	Transactional Data	Directions
1	851	Affiliations Schedule	Yes w/7004	No 1120 Sch K Line 6	No	No	Tax Year 2005 Directions Section 1 – Parts 2, 3 & 4 allow as PDF. Part 1 data require as XML.
2	926	Return by a US Transferor of Property to a Foreign Corporation	No	No	Yes	No	Tax Year 2005 Directions Section 1 – Allow as PDF
	966	Corporate Dissolution or Liquidation	No	No	No	No	Tax Year 2005 Directions Section 5 – Not Required
3	970	Application to Use LIFO Inventory Method	No	No 1120 Sch A Line 9c	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF
4	972	Consent of Shareholder to Include Specific Amount in Gross Income	No	Yes 1120PH Part VI 2	No	No	Financial - Require As XML
5	973	Corporation Claim for Deduction for Consent Dividends	No	Yes 1120PH Part VI 2	No	No	Financial - Require As XML
6	982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Sec 1082 Basis Adjustment)	No	No	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF
7	1040 Sch F	Profit or Loss from Farming	No	Yes	No	No	Financial - Require As XML
8	1118	Foreign Tax Credit – Corporations	No	Yes 1120 Sch J Line 6a	Yes	No	Financial - Require As XML
9	1118 Sch I	Reduction of Oil and Gas	No	Yes 1120 Sch J Line 6d	Yes	No	Financial - Require As XML
10	1118 Sch J	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End etc	No	Yes 1120 Sch J Line 6d	Yes	No	Financial - Require As XML
11	1120	US Corporation Income Tax Return	No	Yes	No	No	Financial - Require As XML
12	1120 Sch D	Capital Gains and Losses	No	Yes 1120 Line 8	No	Yes	Tax Year 2005 Directions Section 3 – Summary Form in XML
13	1120 Sch H	Section 280H Limitations for a Personal Service Corporation (PSC)	No	Yes	No	No	Financial - Require As XML
14	1120 Sch N	Foreign Operations of U. S. Corporations	No	No	No	No	Require in XML as part of 1120 return.
15	1120 Sch M-3	Reconciliations of Financial Statement, Net Income per Books, and Return	No	Yes	No	No	Financial - Require As XML

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16	1120 Sch PH	US Personal Holding Company (PHC) Tax	No	Yes	No	No	Financial - Require As XML
17	1120S	US Income Tax Return for an S Corporation	No	Yes	No	No	Financial - Require As XML
18	1120S Sch D	Capital Gains and Losses	No	Yes	No	Yes	Tax Year 2005 Directions Section 3 – Summary Form in XML
19	1120S Sch K-1	Shareholder's Share of Income, Credits, Deductions, etc.	No	No	No	No	Require in XML as part of 1120S return
	1120L as Subsidiary	Life Insurance	No	Yes	No	No	Tax Year 2005 Directions Section 2 – Allow as PDF
	1120PC as Subsidiary	Property and Casualty Insurance	No	Yes	No	No	Tax Year 2005 Directions Section 2 – Allow as PDF
20	1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return	No	No	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF
21	2220	Underpayment of Estimated Tax by Corporations	No	Yes 1120 Line 33	No	No	Financial - Require As XML
22	2439	Notice to Shareholder of Undistributed Long-Term Capital Gains	Yes	No 1120 Line 32f	No	No	Tax Year 2005 Directions– Section 1 – Allow as PDF
23	3115	Change in Accounting Method Automatic	Yes	No 1120	No	No	Automatic Extensions required as XML
	3115	Change in Accounting Method Advance Consent					Tax Year 2005 Directions Section 1 - Advance Consent response from IRS allowed as PDF.
24	3468	Investment Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML Certified Historic Structures Attachment as PDF
25	3800	General Business Credits	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
26	4136	Credit for Federal Tax Paid on Fuels	No	Yes 1120 Line 32 g	No	No	Financial - Require As XML
27	4255	Recapture of Investment Credit	No	Yes 1120 Sch J Line 10	No	No	Financial - Require As XML

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28	4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax	Yes	No 1120 Line 32c	No	No	Tax Year 2005 Directions – Section 1 – Allow as PDF
29	4562	Depreciation and Amortization	No	Yes 1120 Line 20	No	Yes	Tax Year 2005 Directions Section 3 – Summary Form in XML
30	4626	Alternate Minimum Tax Corporations	No	Yes 1120 Sch J Line 4	No	No	Financial - Require As XML
31	4684	Casualties and Thefts	No	Yes 1120 Line 9	No	No	Financial - Require As XML
32	4797	Sale of Business Property	No	Yes 1120 Line 9	No	Yes	Tax Year 2005 Directions Section 3 – Summary Form in XML
33	5452	Corporate Report of Nondividend Distributions	No	Yes 1120 Sch K Line 6	No	No	Financial - Require As XML
34	5471	Information Return of US Persons With Respect to Certain Foreign Corporations	Yes PSC	Yes 1120 SchC Line 14	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
35	5471 Sch J	Accumulated Earning and Profits (E&P) of Controlled Foreign Corporation	Yes PSC	Yes	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
36	5471 Sch M	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons	Yes PSC	Yes	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
37	5471 Sch O	Organization or Reorganization of Foreign Corporation and Acquisitions and Dispositions of its Stock	Yes PSC	Yes	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
38	5472	Information Return of a 25% Foreign-Owned US Corporation or a Foreign Corporation Engaged in a US Trade or Business	Yes PSC	Yes 1120 Sch K Line 7c	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
39	5712-A	Election and Verification of the Cost Sharing or Profit Split Method Under Section 936(h)(5)	No	No	No	No	Tax Year 2005 Directions– Section 1 –Allow as PDF
40	5713	International Boycott Report	Yes PSC	No	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
41	5713 Sch A	International Boycott Factor (Sec 999(c)(1))	Yes PSC	No	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
42	5713 Sch B	Specifically Attributable Taxes and Income (Sec 999(c)(2))	Yes PSC	No	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option

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43	5713 Sch C	Tax Effect of the International Boycott Provisions	Yes PSC	No	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
44	5735	Possessions Corporation Tax Credit (Under Sections 936 and 30A)	No	Yes 1120 Sch J Line 6b	No	No	Financial - Require As XML
45	5735 Sch P	Allocation of Income and Expenses Under Section 936(h)(5)	No	Yes 1120 Line 10	No	No	Financial - Require As XML
46	5884	Work Opportunity Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
47	6198	At-Risk Limitations	No	No	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF
48	6252	Installment Sale Income	No	Yes 1120 Sch D or 4797	No	No	Financial - Require As XML
49	6478	Credit for Alcohol Used as Fuel	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
50	6765	Credit for Increasing Research Activities	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
51	6781	Gains and Losses from Sec 1256 Contracts and Straddles	No	Yes 1120 Sch D	No	No	Financial - Require As XML
52	7004	Application for Automatic Extension of Time to file Corporation Income Tax Return	Yes	No	No	No	Tax Year 2005 Directions Section 5 – Not Required
	8023	Election under 228 for Corporations Making Qualifies Stock	Yes	No	No	No	Tax Year 2005 Directions Section 5 – Not Required
53	8050	Direct Deposit of Corporate Tax Refund	No	No 1120 Line 36	No	No	Require as XML to allow IRS to process Direct Deposit
54	8082	Notice of Inconsistent Treatment or Amended Return	Yes	No	No	No	Tax Year 2005 Directions– Section 1 –Allow as PDF
55	8271	Investor Reporting of Tax Shelter Registration Number	Yes	No	No	No	Tax Year 2005 Directions Section 1 –Allow as PDF
56	8275	Disclosure Statement	No	No	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF
57	8275-R	Regulation Disclosure Statement	No	No	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF
58	8283	Non-cash Charitable Contributions	No	No	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF

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	Form	Form Name	Separate Filing	Return Data	International	Transactional Data	Directions
59	8586	Low-Income Housing Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
60	8594	Asset Acquisition Statement	No	No	No	No	Tax Year 2005 Directions Section 1 –Allow as PDF
61	8609A	Annual Statement for Low-Income Housing Credit	No	Yes 1120 Sch J Line 6 d	No	No	Financial - Require As XML
62	8611	Recapture of Low-Income Housing Credit	Yes	Yes 1120 Sch J Line 10	No	No	Tax Year 2005 Directions Section 1 – PDF for 25+
63	8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund	No	Yes 1120 Loss	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF
	8693	Low Income Housing Credit Disposition Bond	No	No	No	No	Tax Year 2005 Directions Section 5 – Not Required
64	8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	No	Yes 1120 Sch J Line 10	No	No	Financial - Require As XML
65	8716	Election To Have a Tax Year Other Than a Require Tax Year	No	No	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF
66	8810	Corporate Passive Activity Loss and Credit Limitations	No	No	No	No	Financial - Require As XML
67	8816	Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies	No	No	No	No	Require as XML to prevent Estimated Tax Penalties.
68	8820	Orphan Drug Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
69	8824	Like-Kind Exchanges	No	Yes 1120 Sch D Line 9	No	Yes	Tax Year 2005 Directions Section 1 – PDF for 25+
70	8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation	No	Yes	No	No	Financial - Require As XML
71	8826	Disabled Access Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
72	8827	Credit for Prior Year Minimum Tax - Corporations	No	Yes 1120 Sch J Line 6e	No	No	Financial - Require As XML

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	Form	Form Name	Separate Filing	Return Data	International	Transactional Data	Directions
73	8830	Enhanced Oil Recovery Credit	Yes Ogden	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
74	8832	Entity Classification Election	Yes PSC	No	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF
75	8833	Treaty-Based Return Position Disclosure Under Sec 6114 or 7701(b)	No	No	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF
76	8834	Qualified Electric Vehicle Credit	No	Yes 1120 Sch J Line 6c	No	No	Financial - Require As XML
77	8835	Renewable Electricity and Refined Coal Production Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
78	8838	Consent To Extend the Time To Assess Tax Under Sec 367 – Gain Recognition Agreement	No	No	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF Signature Required
79	8844	Empowerment Zone Employment Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
80	8845	Indian Employment Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
81	8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employees	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
82	8847	Credit for Contributions to Selected Community Development Corporations	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
83	8858	Information Return of U.S. Persons with Respect to Foreign Disregarded Entities	No	Yes	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
84	8858 Sch M	Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities	No	Yes	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
85	8860	Qualified Zone Academy Bond Credit	No	Yes 1120 Sch J Line 6f	No	No	Financial - Require As XML
86	8861	Welfare-to-Work Credit	No	Yes 1120 Sch J Line 6d	No	Yes	Financial - Require As XML

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	Form	Form Name	Separate Filing	Return Data	International	Transactional Data	Directions
87	8864	Biodiesel Fuel Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
88	8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships	No	Yes.	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
89	8865 Sch K-1	Partner's Share of Income, Credits, Deductions, etc.	No	No	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
90	8865 Sch O	Transfer of Property to a Foreign Partnership	No	No	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
91	8865 Sch P	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership	No	No	Yes	No	Tax Year 2005 Directions Section 4 – Paper Option
92	8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method	Yes	Yes 1120 Sch J Line 10	No	No	Financial - Require As XML
93	8873	Extraterritorial Income Exclusion	No	Yes 1120 Income	No	Yes	Tax Year 2005 Directions Section 3 – Summary Form in XML
94	8874	New Markets Tax Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
95	8881	Credit for Small Employer-Pension Plan Startup Costs	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
96	8882	Credit for Employer-Provided Child Care Facilities and Services	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML
97	8883	Asset Allocation Statement Under Section 338	No	No	No	No	Tax Year 2005 Directions Section 1 – Allow as PDF
98	8886	Reportable Transaction Disclosure Statement	Yes	No	No	No	Require as XML. 1 st time disclose reportable transaction to LMSB.
99	8895	One-Time Dividends Received Deduction for Extraordinary Dividends from Controlled Foreign Corporations	No	Yes 1120 SchC Line 12	No	No	Financial - Require As XML New Form TY 2005
100	8896	Low Sulfur Diesel Production Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML New Form TY 2005

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	Form	Form Name	Separate Filing	Return Data	International	Transactional Data	Directions
¹⁰¹	8900	Qualified Railroad Track Maintenance Credit	No	Yes 1120 Sch J Line 6d	No	No	Financial - Require As XML New Form TY 2005
¹⁰²	8902	Alternative Tax on Qualifying Shipping Activities	No	Yes 1120 Sch J Line 10	No	No	Financial - Require As XML New Form TY 2005
¹⁰³	8903	Domestic Production Activities Deduction	No	Yes 1120 Sch J	No	No	New Form TY 2005
¹⁰⁴	8904*	Marginal Wells Oil and Gas Production Credit	No	Yes 1120 Sch J	No	No	New Form but will not be implemented until TY 2006.
¹⁰⁵	Form T	Forest Activities Schedules	No	Yes 1120 Sch J	No	No	Financial – Require As XML New Form TY 2005

Filename: Summary Document Tax Year 2005
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Directory: C:\Documents and Settings\4W1CB\Local
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Data\Microsoft\Templates\Normal.dot
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